

## Non-Appropriated Requirements

### Comparison of Budgeted to Total Recommended

| Means of Financing & Table of Organization | Existing Oper<br>Budget<br>as of 12/03/04 | Recommended<br>FY 2005-2006 | Total Recommended Over/<br>Under EOB |
|--|---|-----------------------------|--------------------------------------|
| General Fund (Direct)                      | \$378,360,532                             | \$261,766,782               | (\$116,593,750)                      |
| Total Interagency Transfers                | 0   | 0                           | 0                                    |
| Fees and Self-generated Revenues           | 0   | 0                           | 0                                    |
| Statutory Dedications                      | 85,800,000                                | 91,300,000                  | 5,500,000                            |
| Interim Emergency Board                    | 0   | 0                           | 0                                    |
| Federal Funds                              | 0   | 0                           | 0                                    |
| <b>Total</b>                               | <b>\$464,160,532</b>                      | <b>\$353,066,782</b>        | <b>(\$111,093,750)</b>               |
| T. O.                                      | 0   | 0                           | 0                                    |



## Severance Tax Dedication

### Comparison of Budgeted to Total Recommended

| Means of Financing & Table of Organization | Existing Oper Budget as of 12/03/04 | Recommended FY 2005-2006 | Total Recommended Over/ Under EOB |
|--|-------------------------------------|--------------------------|-----------------------------------|
| General Fund (Direct)                      | \$0                                 | \$0                      | \$0                               |
| Total Interagency Transfers                | 0                                   | 0                        | 0                                 |
| Fees and Self-generated Revenues           | 0                                   | 0                        | 0                                 |
| Statutory Dedications                      | 40,200,000                          | 40,800,000               | 600,000                           |
| Interim Emergency Board                    | 0                                   | 0                        | 0                                 |
| Federal Funds                              | 0                                   | 0                        | 0                                 |
| <b>Total</b>                               | <b>\$40,200,000</b>                 | <b>\$40,800,000</b>      | <b>\$600,000</b>                  |
| T. O.                                      | 0                                   | 0                        | 0                                 |

## Severance Tax Dedication

Provides that a portion of the severance taxes collected be returned to the parishes from which the tax is collected.

### Comparison of Budgeted to Total Recommended

| Means of Financing & Table of Organization | Existing Oper Budget as of 12/03/04 | Recommended FY 2005-2006 | Total Recommended Over/ Under EOB |
|--|-------------------------------------|--------------------------|-----------------------------------|
| General Fund (Direct)                      | \$0                                 | \$0                      | \$0                               |
| Total Interagency Transfers                | 0                                   | 0                        | 0                                 |
| Fees and Self-generated Revenues           | 0                                   | 0                        | 0                                 |
| Statutory Dedications                      | 40,200,000                          | 40,800,000               | 600,000                           |
| Interim Emergency Board                    | 0                                   | 0                        | 0                                 |
| Federal Funds                              | 0                                   | 0                        | 0                                 |
| <b>Total</b>                               | <b>\$40,200,000</b>                 | <b>\$40,800,000</b>      | <b>\$600,000</b>                  |
| T. O.                                      | 0                                   | 0                        | 0                                 |

### Major Changes from Existing Operating Budget

| Justification                                      | Funding Source               | Amount           |
|--|------------------------------|------------------|
| Revenue Estimating Conference estimate of 12/15/04 | General Severance Tax-Parish | \$600,000        |
|  | <b>Total</b>                 | <b>\$600,000</b> |



## Parish Royalty Fund Payments

### Comparison of Budgeted to Total Recommended

| Means of Financing & Table of Organization | Existing Oper Budget as of 12/03/04 | Recommended FY 2005-2006 | Total Recommended Over/ Under EOB |
|--|-------------------------------------|--------------------------|-----------------------------------|
| General Fund (Direct)                      | \$0                                 | \$0                      | \$0                               |
| Total Interagency Transfers                | 0                                   | 0                        | 0                                 |
| Fees and Self-generated Revenues           | 0                                   | 0                        | 0                                 |
| Statutory Dedications                      | 35,400,000                          | 40,400,000               | 5,000,000                         |
| Interim Emergency Board                    | 0                                   | 0                        | 0                                 |
| Federal Funds                              | 0                                   | 0                        | 0                                 |
| <b>Total</b>                               | <b>\$35,400,000</b>                 | <b>\$40,400,000</b>      | <b>\$5,000,000</b>                |
| T. O.                                      | 0                                   | 0                        | 0                                 |

## Parish Royalty Fund Payments

Provides that ten percent (10%) of the royalties collected from mineral leases be returned to the governing authority of the parishes in which severance or production occurs.

### Comparison of Budgeted to Total Recommended

| Means of Financing & Table of Organization | Existing Oper Budget as of 12/03/04 | Recommended FY 2005-2006 | Total Recommended Over/ Under EOB |
|--|-------------------------------------|--------------------------|-----------------------------------|
| General Fund (Direct)                      | \$0                                 | \$0                      | \$0                               |
| Total Interagency Transfers                | 0                                   | 0                        | 0                                 |
| Fees and Self-generated Revenues           | 0                                   | 0                        | 0                                 |
| Statutory Dedications                      | 35,400,000                          | 40,400,000               | 5,000,000                         |
| Interim Emergency Board                    | 0                                   | 0                        | 0                                 |
| Federal Funds                              | 0                                   | 0                        | 0                                 |
| <b>Total</b>                               | <b>\$35,400,000</b>                 | <b>\$40,400,000</b>      | <b>\$5,000,000</b>                |
| T. O.                                      | 0                                   | 0                        | 0                                 |

## Major Changes from Existing Operating Budget

| Justification  | Funding Source           | Amount             |
|--|--------------------------|--------------------|
| Revenue Estimating Conference projection of 12/15/04 | Parish Road Royalty Fund | \$5,000,000        |
|  | <b>Total</b>             | <b>\$5,000,000</b> |



## Highway Fund Number Two Motor Vehicle Tax

### Comparison of Budgeted to Total Recommended

| Means of Financing & Table of Organization | Existing Oper Budget as of 12/03/04 | Recommended FY 2005-2006 | Total Recommended Over/ Under EOB |
|--|-------------------------------------|--------------------------|-----------------------------------|
| General Fund (Direct)                      | \$0                                 | \$0                      | \$0                               |
| Total Interagency Transfers                | 0                                   | 0                        | 0                                 |
| Fees and Self-generated Revenues           | 0                                   | 0                        | 0                                 |
| Statutory Dedications                      | 10,200,000                          | 10,100,000               | (100,000)                         |
| Interim Emergency Board                    | 0                                   | 0                        | 0                                 |
| Federal Funds                              | 0                                   | 0                        | 0                                 |
| <b>Total</b>                               | <b>\$10,200,000</b>                 | <b>\$10,100,000</b>      | <b>(\$100,000)</b>                |
| T. O.                                      | 0                                   | 0                        | 0                                 |

## Highway Fund Number Two Motor Vehicle Tax

Provides for the collection of vehicular license taxes from six (6) parishes (Orleans, Jefferson, St. Charles, St. John the Baptist, Tangipahoa, and St. Tammany) and use of the taxes for bond issue debt payments of the Mississippi River Bridge Authority and the Greater New Orleans Expressway Commission.

### Comparison of Budgeted to Total Recommended

| Means of Financing & Table of Organization | Existing Oper Budget as of 12/03/04 | Recommended FY 2005-2006 | Total Recommended Over/ Under EOB |
|--|-------------------------------------|--------------------------|-----------------------------------|
| General Fund (Direct)                      | \$0                                 | \$0                      | \$0                               |
| Total Interagency Transfers                | 0                                   | 0                        | 0                                 |
| Fees and Self-generated Revenues           | 0                                   | 0                        | 0                                 |
| Statutory Dedications                      | 10,200,000                          | 10,100,000               | (100,000)                         |
| Interim Emergency Board                    | 0                                   | 0                        | 0                                 |
| Federal Funds                              | 0                                   | 0                        | 0                                 |
| <b>Total</b>                               | <b>\$10,200,000</b>                 | <b>\$10,100,000</b>      | <b>(\$100,000)</b>                |
| T. O.                                      | 0                                   | 0                        | 0                                 |

### Major Changes from Existing Operating Budget

| Justification                                      | Funding Source                              | Amount             |
|--|---|--------------------|
| Revenue Estimating Conference estimate of 12/15/04 | Highway Fund #2 - Motor Vehicle License Tax | (\$100,000)        |
|  | <b>Total</b>                                | <b>(\$100,000)</b> |



## Interim Emergency Fund

### Comparison of Budgeted to Total Recommended

| Means of Financing & Table of Organization | Existing Oper Budget as of 12/03/04 | Recommended FY 2005-2006 | Total Recommended Over/ Under EOB |
|--|-------------------------------------|--------------------------|-----------------------------------|
| General Fund (Direct)                      | \$15,480,231                        | \$16,900,000             | \$1,419,769                       |
| Total Interagency Transfers                | 0                                   | 0                        | 0                                 |
| Fees and Self-generated Revenues           | 0                                   | 0                        | 0                                 |
| Statutory Dedications                      | 0                                   | 0                        | 0                                 |
| Interim Emergency Board                    | 0                                   | 0                        | 0                                 |
| Federal Funds                              | 0                                   | 0                        | 0                                 |
| <b>Total</b>                               | \$15,480,231                        | \$16,900,000             | \$1,419,769                       |
| T. O.                                      | 0                                   | 0                        | 0                                 |

## Interim Emergency Fund

Provides the Legislature a source of general fund for state and local entities' interim emergencies.

### Comparison of Budgeted to Total Recommended

| Means of Financing & Table of Organization | Existing Oper Budget as of 12/03/04 | Recommended FY 2005-2006 | Total Recommended Over/ Under EOB |
|--|-------------------------------------|--------------------------|-----------------------------------|
| General Fund (Direct)                      | \$15,480,231                        | \$16,900,000             | \$1,419,769                       |
| Total Interagency Transfers                | 0                                   | 0                        | 0                                 |
| Fees and Self-generated Revenues           | 0                                   | 0                        | 0                                 |
| Statutory Dedications                      | 0                                   | 0                        | 0                                 |
| Interim Emergency Board                    | 0                                   | 0                        | 0                                 |
| Federal Funds                              | 0                                   | 0                        | 0                                 |
| <b>Total</b>                               | \$15,480,231                        | \$16,900,000             | \$1,419,769                       |
| T. O.                                      | 0                                   | 0                        | 0                                 |

## Major Changes from Existing Operating Budget

| Justification  | Funding Source        | Amount             |
|--|-----------------------|--------------------|
| Reflects a growth of 5% over the Fiscal Year 2005 adjusted base of \$16.1 million. Fiscal Year 2005 Existing Operating Budget is appx. \$.6 million below the Fiscal Year 2005 constitutionally-required funding level determined by the State Treasurer of \$16.1 million. The Fiscal Year 2005 funding level determined by the State Treasurer grew by 6% over Fiscal Year 2004 funding level. | General Fund (Direct) | \$1,419,769        |
|  | <b>Total</b>          | <b>\$1,419,769</b> |



## Revenue Sharing - State

### Comparison of Budgeted to Total Recommended

| Means of Financing & Table of Organization | Existing Oper Budget as of 12/03/04 | Recommended FY 2005-2006 | Total Recommended Over/ Under EOB |
|--|-------------------------------------|--------------------------|-----------------------------------|
| General Fund (Direct)                      | \$90,000,000                        | \$90,000,000             | \$0                               |
| Total Interagency Transfers                | 0                                   | 0                        | 0                                 |
| Fees and Self-generated Revenues           | 0                                   | 0                        | 0                                 |
| Statutory Dedications                      | 0                                   | 0                        | 0                                 |
| Interim Emergency Board                    | 0                                   | 0                        | 0                                 |
| Federal Funds                              | 0                                   | 0                        | 0                                 |
| <b>Total</b>                               | \$90,000,000                        | \$90,000,000             | \$0                               |
| T. O.                                      | 0                                   | 0                        | 0                                 |

## Revenue Sharing - State

Provides \$90,000,000 state funding to local governing entities to in part offset current property tax revenue losses as the result of homestead exemption.

### Comparison of Budgeted to Total Recommended

| Means of Financing & Table of Organization | Existing Oper Budget as of 12/03/04 | Recommended FY 2005-2006 | Total Recommended Over/ Under EOB |
|--|-------------------------------------|--------------------------|-----------------------------------|
| General Fund (Direct)                      | \$90,000,000                        | \$90,000,000             | \$0                               |
| Total Interagency Transfers                | 0                                   | 0                        | 0                                 |
| Fees and Self-generated Revenues           | 0                                   | 0                        | 0                                 |
| Statutory Dedications                      | 0                                   | 0                        | 0                                 |
| Interim Emergency Board                    | 0                                   | 0                        | 0                                 |
| Federal Funds                              | 0                                   | 0                        | 0                                 |
| <b>Total</b>                               | \$90,000,000                        | \$90,000,000             | \$0                               |
| T. O.                                      | 0                                   | 0                        | 0                                 |

### Major Changes from Existing Operating Budget

| Justification   | Funding Source | Amount |
|---|----------------|--------|
| <b>There are no major changes in funding other than standard statewide adjustments.</b> |                |        |



## General Obligation Debt Service

### Comparison of Budgeted to Total Recommended

| Means of Financing & Table of Organization | Existing Oper Budget as of 12/03/04 | Recommended FY 2005-2006 | Total Recommended Over/ Under EOB |
|--|-------------------------------------|--------------------------|-----------------------------------|
| General Fund (Direct)                      | \$272,880,301                       | \$154,866,782            | (\$118,013,519)                   |
| Total Interagency Transfers                | 0                                   | 0                        | 0                                 |
| Fees and Self-generated Revenues           | 0                                   | 0                        | 0                                 |
| Statutory Dedications                      | 0                                   | 0                        | 0                                 |
| Interim Emergency Board                    | 0                                   | 0                        | 0                                 |
| Federal Funds                              | 0                                   | 0                        | 0                                 |
| <b>Total</b>                               | <b>\$272,880,301</b>                | <b>\$154,866,782</b>     | <b>(\$118,013,519)</b>            |
| T. O.                                      | 0                                   | 0                        | 0                                 |

## General Obligation Debt Service

Provides the necessary funding to pay debt service on general obligation bonds coming due and payable in the fiscal year.

### Comparison of Budgeted to Total Recommended

| Means of Financing & Table of Organization | Existing Oper Budget as of 12/03/04 | Recommended FY 2005-2006 | Total Recommended Over/ Under EOB |
|--|-------------------------------------|--------------------------|-----------------------------------|
| General Fund (Direct)                      | \$272,880,301                       | \$154,866,782            | (\$118,013,519)                   |
| Total Interagency Transfers                | 0                                   | 0                        | 0                                 |
| Fees and Self-generated Revenues           | 0                                   | 0                        | 0                                 |
| Statutory Dedications                      | 0                                   | 0                        | 0                                 |
| Interim Emergency Board                    | 0                                   | 0                        | 0                                 |
| Federal Funds                              | 0                                   | 0                        | 0                                 |
| <b>Total</b>                               | <b>\$272,880,301</b>                | <b>\$154,866,782</b>     | <b>(\$118,013,519)</b>            |
| T. O.                                      | 0                                   | 0                        | 0                                 |

## Major Changes from Existing Operating Budget

| Justification   | Funding Source        | Amount                |
|---|-----------------------|-----------------------|
| Adjusted for (1) premium and interest rebates received from the Fall 2004 \$500 million General Obligation bond issue and (2) outstanding bond issue debt payment schedule changes. The premium and interest rebates received from the Fall 2004 \$500 million G.O. bond issue totaled a net savings of \$41.1 million. The change in the outstanding bond issue debt payment schedule is approximately a \$15.6 million reduction from Fiscal Year 05 Existing Operating Budget. | General Fund (Direct) | (\$56,697,192)        |
|   | <b>Total</b>          | <b>(\$56,697,192)</b> |
| General Obligation Refunding Bonds, Series 2005-A - refunding savings   | General Fund (Direct) | (\$1,780,027)         |
|   | <b>Total</b>          | <b>(\$1,780,027)</b>  |
| Use of the Fiscal Year 2004 State General Fund surplus and Mineral Settlement Fund money to defease state debt in Fiscal Year 2005; thereby, reducing state debt requirements in Fiscal Year 2006 (Supplementary Recommendation)  | General Fund (Direct) | (\$59,536,300)        |
|   | <b>Total</b>          | <b>(\$59,536,300)</b> |



**Supplementary - Fiscal Year 2003-2004 General Fund Surplus and Mineral Revenue Audit and Settlement Fund monies to defease debt in Fiscal Year 2004-2005**

| <b>Justification</b>   | <b>Funding Source</b> | <b>Amount</b>         |
|--|-----------------------|-----------------------|
| Use of the Fiscal Year 2004 State General Fund surplus and Mineral Settlement Fund money to defease state debt in Fiscal Year 2005; thereby, reducing state debt requirements in Fiscal Year 2006 (Supplementary Recommendation) | General Fund (Direct) | (\$59,536,300)        |
|  | <b>Total</b>          | <b>(\$59,536,300)</b> |



## Discretionary and Non-discretionary Expenditures Total Recommended Fiscal Year 2005 – 2006

| Severance Tax Dedication             |                          | General Fund | Total               | T. O.    |
|--------------------------------------|--------------------------|--------------|---------------------|----------|
| <b>DISCRETIONARY</b>                 |                          |              |                     |          |
| <b>TOTAL DISCRETIONARY</b>           |                          | <b>\$0</b>   | <b>\$0</b>          | <b>0</b> |
| <b>NON-DISCRETIONARY</b>             |                          |              |                     |          |
| <b>ND - Required by Constitution</b> | Severance Tax Dedication | \$0          | \$40,800,000        | 0        |
|                                      | Total                    | \$0          | \$40,800,000        | 0        |
| <b>TOTAL NON-DISCRETIONARY</b>       |                          | <b>\$0</b>   | <b>\$40,800,000</b> | <b>0</b> |
| <b>Grand Total</b>                   |                          | <b>\$0</b>   | <b>\$40,800,000</b> | <b>0</b> |

| Parish Royalty Fund Payments         |                              | General Fund | Total               | T. O.    |
|--------------------------------------|------------------------------|--------------|---------------------|----------|
| <b>DISCRETIONARY</b>                 |                              |              |                     |          |
| <b>TOTAL DISCRETIONARY</b>           |                              | <b>\$0</b>   | <b>\$0</b>          | <b>0</b> |
| <b>NON-DISCRETIONARY</b>             |                              |              |                     |          |
| <b>ND - Required by Constitution</b> | Parish Royalty Fund Payments | \$0          | \$40,400,000        | 0        |
|                                      | Total                        | \$0          | \$40,400,000        | 0        |
| <b>TOTAL NON-DISCRETIONARY</b>       |                              | <b>\$0</b>   | <b>\$40,400,000</b> | <b>0</b> |
| <b>Grand Total</b>                   |                              | <b>\$0</b>   | <b>\$40,400,000</b> | <b>0</b> |

| Highway Fund Number Two Motor Vehicle Tax |   | General Fund | Total               | T. O.    |
|---|---|--------------|---------------------|----------|
| <b>DISCRETIONARY</b>                      |   |              |                     |          |
| <b>TOTAL DISCRETIONARY</b>                |   | <b>\$0</b>   | <b>\$0</b>          | <b>0</b> |
| <b>NON-DISCRETIONARY</b>                  |   |              |                     |          |
| <b>ND - Required by Constitution</b>      | Highway Fund Number Two Motor Vehicle Tax | \$0          | \$10,100,000        | 0        |
|   | Total                                     | \$0          | \$10,100,000        | 0        |
| <b>TOTAL NON-DISCRETIONARY</b>            |   | <b>\$0</b>   | <b>\$10,100,000</b> | <b>0</b> |
| <b>Grand Total</b>                        |   | <b>\$0</b>   | <b>\$10,100,000</b> | <b>0</b> |

| Interim Emergency Fund     |  | General Fund | Total      | T. O.    |
|----------------------------|--|--------------|------------|----------|
| <b>DISCRETIONARY</b>       |  |              |            |          |
| <b>TOTAL DISCRETIONARY</b> |  | <b>\$0</b>   | <b>\$0</b> | <b>0</b> |



| Interim Emergency Fund               |                        | General Fund        | Total               | T. O.    |
|--------------------------------------|------------------------|---------------------|---------------------|----------|
| <b>NON-DISCRETIONARY</b>             |                        |                     |                     |          |
| <b>ND - Required by Constitution</b> | Interim Emergency Fund | \$16,900,000        | \$16,900,000        | 0        |
|                                      | Total                  | \$16,900,000        | \$16,900,000        | 0        |
| <b>TOTAL NON-DISCRETIONARY</b>       |                        | <b>\$16,900,000</b> | <b>\$16,900,000</b> | <b>0</b> |
| <b>Grand Total</b>                   |                        | <b>\$16,900,000</b> | <b>\$16,900,000</b> | <b>0</b> |

| Revenue Sharing - State              |                         | General Fund        | Total               | T. O.    |
|--------------------------------------|-------------------------|---------------------|---------------------|----------|
| <b>DISCRETIONARY</b>                 |                         |                     |                     |          |
| <b>TOTAL DISCRETIONARY</b>           |                         | <b>\$0</b>          | <b>\$0</b>          | <b>0</b> |
| <b>NON-DISCRETIONARY</b>             |                         |                     |                     |          |
| <b>ND - Required by Constitution</b> | Revenue Sharing - State | \$90,000,000        | \$90,000,000        | 0        |
|                                      | Total                   | \$90,000,000        | \$90,000,000        | 0        |
| <b>TOTAL NON-DISCRETIONARY</b>       |                         | <b>\$90,000,000</b> | <b>\$90,000,000</b> | <b>0</b> |
| <b>Grand Total</b>                   |                         | <b>\$90,000,000</b> | <b>\$90,000,000</b> | <b>0</b> |

| General Obligation Debt Service      |                                 | General Fund         | Total                | T. O.    |
|--------------------------------------|---------------------------------|----------------------|----------------------|----------|
| <b>DISCRETIONARY</b>                 |                                 |                      |                      |          |
| <b>TOTAL DISCRETIONARY</b>           |                                 | <b>\$0</b>           | <b>\$0</b>           | <b>0</b> |
| <b>NON-DISCRETIONARY</b>             |                                 |                      |                      |          |
| <b>ND - Required by Constitution</b> | General Obligation Debt Service | \$154,866,782        | \$154,866,782        | 0        |
|                                      | Total                           | \$154,866,782        | \$154,866,782        | 0        |
| <b>TOTAL NON-DISCRETIONARY</b>       |                                 | <b>\$154,866,782</b> | <b>\$154,866,782</b> | <b>0</b> |
| <b>Grand Total</b>                   |                                 | <b>\$154,866,782</b> | <b>\$154,866,782</b> | <b>0</b> |

